

DECLARATION OF EMERGENCY

**Department of Agriculture and Forestry
Office of Forestry
Forestry Commission
and
Department of Revenue and Taxation
Tax Commission**

Timber Stumpage Values (LAC 7:XXXIX.20101)

In accordance with the emergency provisions of R.S. 49:953(B), the Administrative Procedure Act, and R.S. 47:633, the Forestry Commission and the Tax Commission find that this emergency rule setting forth the determination by the two commissions of the current average stumpage market value of trees, timber, and pulpwood for the purpose of predicated severance tax for the 1996 tax year is required so that timber severance tax computation and collection can be accomplished beginning in January, 1996. By law, these values are set annually in a meeting of the Forestry Commission and the Tax Commission on the second Monday in December. Failure to adopt the values on or before January 1, 1996 and the resultant non-collection of severance tax will cause imminent peril to public health, safety, and welfare in that the monies generated from the severance tax go to state and parish governmental entities for such uses as fire protection, police and road maintenance and are necessary for maintaining essential governmental services.

The effective date of this emergency rule is January 1, 1996 and it shall be in effect for 120 days or until the final rule takes effect through the normal promulgation process, whichever occurs first.

TITLE 7

AGRICULTURE AND ANIMALS

Part XXXIX. Forestry

Chapter 201. Timber Stumpage

§20101. Stumpage Values

The Louisiana Forestry Commission, and the Louisiana Tax Commission, as required by R.S. 47:633, determined the following timber stumpage values based on current average stumpage market values to be used for severance tax computations for 1996:

1. Pine trees and timber	\$361.36/MBF	\$45.17/Ton
2. Hardwood trees and timber	\$195.51/MBF	\$20.58/Ton
3. Pine Chip and Saw	\$82.10/Cord	\$30.41/Ton
4. Pine pulpwood	\$23.84/Cord	\$ 8.83/Ton
5. Hardwood pulpwood	\$12.63/Cord	\$ 4.43/Ton

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:3.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Forestry, and the Forestry Commission, LR 4:9 (January 1978), amended LR 5:7 (January 1979), LR 6:728 (December 1980), LR 7:627 (December 1981), LR 8:651 (December 1982), LR 9:848 (December 1983), LR 10:1038 (December 1984), LR 11:1178 (December 1985), amended by the Department of Agriculture and Forestry, Office of Forestry, and the Forestry Commission, LR 12:819 (December 1986), LR 13:432 (August 1987), LR 14:9 (January 1988), LR 15:5 (January 1989), LR 16:16 (January 1990), LR 17:476 (May 1991), LR 18:6 (January 1992), LR 19:611 (May 1993), LR 20:408 (April 1994), LR 21:930 (September 1995), repromulgated LR 21:1069 (October 1995).

Billy Weaver, Chairman
Louisiana Forestry Commission

Malcolm Price, Chairman
Louisiana Tax Commission